

Town of Johnston
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 73,452,032	\$ -
Last Year's Levy Tax Collection	2,269,963	-
Prior Years Property Tax Collection	1,168,380	-
Interest & Penalty	1,091,673	-
PILOT & Tax Treaty (excluded from levy) Collection	3,120,462	-
Other Local Property Taxes	-	-
Licenses and Permits	204,897	-
Fines and Forfeitures	320,070	-
Investment Income	180,191	-
Departmental	7,807,227	-
Rescue Run Revenue	950,487	-
Police & Fire Detail	771,348	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	50,741
Impact Aid	-	-
Medicaid	-	791,376
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	842,976
CDBG	-	-
COPS Grants	8,109	-
SAFER Grants	-	-
Other Federal Aid Funds	-	2,213,810
MV Excise Tax Reimbursement	437,352	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	122,855	-
Library Construction Aid	-	-
Public Service Corporation Tax	363,489	-
Meals & Beverage Tax / Hotel Tax	628,813	-
LEA Aid	-	15,793,725
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	355,058	-
State Food Service Revenue	-	3,018
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	164,820	171,690
Other Revenue	606,730	559,981
Local Appropriation for Education	-	37,529,015
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	<u><u>\$ 94,023,957</u></u>	<u><u>\$ 57,956,332</u></u>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Town of Johnston
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public Works	Parks and Rec	Police Department
	Government	Finance	Services	IT					
Compensation- Group A	\$ 687,373	\$ 596,165	\$ 54,676	\$ -	\$ 76,807	\$ 358,447	\$ 1,361,475	\$ 563,855	\$ 4,642,133
Compensation - Group B	-	-	-	-	-	-	-	-	657,880
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	204	28,770	-	-	5,752	-	149,760	22,156	1,202,423
Overtime - Group B	-	-	-	-	-	-	-	-	62,417
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	693,082
Active Medical Insurance - Group A	310,688	129,173	3,768	-	6,730	96,888	331,012	138,602	1,020,970
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	177,351
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	12,546	8,886	-	-	346	6,264	22,469	9,049	65,450
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	11,369
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	57,776	45,596	3,749	-	6,277	26,864	112,720	44,119	562,690
Life Insurance	928	1,059	213	-	93	586	2,514	1,021	48,744
State Defined Contribution- Group A	4,716	5,594	-	-	317	2,597	11,740	2,659	89,735
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	85,363	5,240	1,913	-	4,821	11,620	123,409	30,500	318,897
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	4,592,646
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	61,415	88,918	-	-	5,263	40,972	203,507	69,730	577,144
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	67,906
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	748,702	246,331	53,708	70,004	3,752	-	10,805	-	2,948
Materials/Supplies	33,928	53,876	22,367	-	1,878	26,855	16,652	39,233	69,244
Software Licenses	-	20,466	-	-	-	35,337	1,750	-	38,364
Capital Outlays	4,700	1,438	-	-	-	3,236	15,746	56,577	113,178
Insurance	636,617	-	-	-	-	-	-	-	-
Maintenance	7,128	-	2,700	-	-	11,699	129,579	39,274	64,792
Vehicle Operations	-	-	-	-	-	-	293,042	12,523	105,590
Utilities	31,820	4,718	900	-	-	23,893	38,102	61,068	86,446
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	757,295	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	164,948	-	-
Trash Removal & Recycling	-	-	-	-	-	-	1,220,255	-	-
Claims & Settlements	48,086	-	-	-	-	-	-	-	-
Community Support	45,000	-	-	-	-	-	-	-	-
Other Operation Expenditures	80,652	13,095	242,934	-	2,040	14,216	18,526	5,904	133,754
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 2,857,641	\$ 1,249,325	\$ 386,929	\$ 70,004	\$ 114,075	\$ 659,472	\$ 4,985,306	\$ 1,096,268	\$ 15,405,153

Town of Johnston
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 6,284,780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,625,710	\$ 23,339,803
Compensation - Group B	111,287	-	-	-	-	-	769,168	2,094,307
Compensation - Group C	-	-	-	-	-	-	-	4,596,848
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	2,737,428	-	-	-	-	-	4,146,492	-
Overtime - Group B	12,171	-	-	-	-	-	74,588	-
Overtime - Group C	-	-	-	-	-	-	-	28,837
Police & Fire Detail	5,715	-	-	-	-	-	698,797	-
Active Medical Insurance - Group A	1,381,574	-	-	-	-	-	3,419,405	4,959,264
Active Medical Insurance- Group B	24,905	-	-	-	-	-	202,256	434,803
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,664,812
Active Dental insurance- Group A	88,300	-	-	-	-	-	213,310	295,867
Active Dental Insurance- Group B	1,592	-	-	-	-	-	12,961	32,283
Active Dental Insurance- Group C	-	-	-	-	-	-	-	116,280
Payroll Taxes	658,607	-	-	-	-	-	1,518,398	673,209
Life Insurance	18,781	-	-	-	-	-	73,939	132,848
State Defined Contribution- Group A	-	-	-	-	-	-	117,358	288,874
State Defined Contribution - Group B	-	-	-	-	-	-	-	20,779
State Defined Contribution - Group C	-	-	-	-	-	-	-	26,146
Other Benefits- Group A	34,805	-	-	-	-	-	616,568	174,468
Other Benefits- Group B	570	-	-	-	-	-	570	12,626
Other Benefits- Group C	-	-	-	-	-	-	-	87,234
Local Defined Benefit Pension- Group A	3,605,103	-	-	-	-	-	8,197,749	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	341,222	-	-	-	-	-	1,388,170	2,838,390
State Defined Benefit Pension - Group B	5,969	-	-	-	-	-	73,875	204,752
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	768,577
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	20,309	-	-	-	-	-	1,156,559	11,013,731
Materials/Supplies	220,619	-	-	-	-	-	484,651	574,345
Software Licenses	-	-	-	-	-	-	95,917	31,544
Capital Outlays	1,096	-	-	-	-	-	195,970	540,198
Insurance	-	-	-	-	-	-	636,617	191,349
Maintenance	69,789	-	-	-	-	-	324,961	208,267
Vehicle Operations	178,102	-	-	-	-	-	589,257	18,341
Utilities	151,731	-	-	-	-	-	398,678	658,544
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	757,295	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	164,948	-
Trash Removal & Recycling	-	-	-	-	-	-	1,220,255	-
Claims & Settlements	-	-	-	-	-	-	48,086	-
Community Support	-	-	-	-	-	-	45,000	-
Other Operation Expenditures	261,331	-	-	-	-	-	772,450	88,092
Local Appropriation for Education	-	-	-	37,529,015	-	-	37,529,015	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	2,556,659	-	2,556,659	-
Municipal Debt- Interest	-	-	-	-	671,848	-	671,848	-
School Debt- Principal	-	-	-	-	269,848	-	269,848	-
School Debt- Interest	-	-	-	-	81,649	-	81,649	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	4,184,944	4,184,944	1,472,119
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 16,215,787	\$ -	\$ -	\$ 37,529,015	\$ 3,580,003	\$ 4,184,944	\$ 88,333,923	\$ 57,587,537

Financing Uses: Transfer to Capital Funds	\$ 250,000	\$ -
Financing Uses: Transfer to Other Funds	-	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 250,000	\$ -
Net Change in Fund Balance¹	5,440,035	368,795
Fund Balance¹- beginning of year	\$19,962,245	\$5,343,089
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	(39,242)
Fund Balance¹ - beginning of year adjusted	19,962,245	5,303,847
Rounding	-	-
Fund Balance¹ - end of year	\$ 25,402,279	\$ 5,672,642

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Johnston
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2017

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ² (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
General Fund	\$ 93,518,510		\$ 50,537,705	\$ 37,779,015	\$ 5,201,790	\$ 19,539,743	\$ -	\$ 19,539,743	\$ 24,741,533
Mayor's Scholarship Fund	5,002	-	5,000	-	2	-	-	-	2
Memorial Libaray Fund	14,243	-	6,194	-	8,049	129,700	-	129,700	137,749
Substance Abuse prevention Grant Fund	11,723	-	11,723	-	-	-	-	-	-
Town of Johnston Champlin Grants Fund	-	-	7,537	-	(7,537)	8,200	-	8,200	663
Police seizure Fund - Federal	128	-	-	-	128	27,007	-	27,007	27,135
BDDH RI Partnership For Success Fund	153,097	-	153,097	-	-	-	-	-	-
Police Seizure Fund - Other Than Federal Funds	6,442	-	18,107	-	(11,665)	38,541	-	38,541	26,876
Memorial Park Recreation Fields Restoration Fund	26,063	-	33,122	-	(7,058)	34,066	-	34,066	27,007
Fire Prevention Fund	12,780	-	11,937	-	843	26,094	-	26,094	26,937
Indoor Atheltic Complex Fund	14,875	-	4,326	-	10,549	-	-	-	10,549
Blue Rptide Grant Fund	3,258	-	3,258	-	-	-	-	-	-
Fire Plan Review Fund	221,892	-	1,750	-	220,142	93,581	-	93,581	313,723
Historical Trust Fund	35,944	-	11,153	-	24,791	65,313	-	65,313	90,104
Totals per audited financial statements	\$ 94,023,958	\$ -	\$ 50,804,909	\$ 37,779,015	\$ 5,440,034	\$ 19,962,245	\$ -	\$ 19,962,245	\$ 25,402,278
 Reconciliation from financial statements to MTP2									
Other Financing Uses - Amount to School Fund Unrestricted FY 2017 Local Appropriation Rounding	\$ -	\$ -	\$ 37,529,015.00	\$ (37,529,015.00)	\$ -	\$ -	\$ -	\$ -	\$ -
	(1)	-	(2)	-	1	-	-	-	1
Totals Per MTP2	\$ 94,023,957	\$ -	\$ 88,333,923	\$ 250,000	\$ 5,440,035	\$ 19,962,245	\$ -	\$ 19,962,245	\$ 25,402,279

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Johnston
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2017

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
School Unrestricted Fund	\$ 19,426,405	\$ 37,529,015	\$ 56,946,068	\$ -	\$ 9,352	\$ 5,166,063	\$ -	\$ 5,166,063	\$ 5,175,415
Enterprise Fund ¹	1,282,242	-	1,141,505	-	140,737	72,316	-	72,316	213,053
SBA School Capital Project Fund	-	-	-	-	-	-	-	-	-
School Special Revenue Funds	2,464,129	-	2,398,389	4,382	61,358	104,710	-	104,710	166,068
Totals per audited financial statements	\$ 23,172,776	\$ 37,529,015	\$ 60,485,962	\$ 4,382	\$ 211,447	\$ 5,343,089	\$ -	\$ 5,343,089	\$ 5,554,536
<u>Reconciliation from financial statements to MTP2</u>									
Indirect Costs - not reported on MTP2	\$ -	\$ -	\$ (137,354)	\$ -	\$ 137,354	\$ -	\$ -	\$ -	\$ 137,354
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	37,529,015	(37,529,015)	-	-	-	-	-	-	-
On Behalf:	-	-	-	-	-	-	-	-	-
State pension	(2,316,058)	-	(2,316,058)	-	-	-	-	-	-
TIAA Cref	(95,327)	-	(95,327)	-	-	-	-	-	-
Transportation	(334,103)	-	(334,103)	-	-	-	-	-	-
Depreciation Expenses recognized on Financial Statements NOT recognized for MTP2 or UCOA and Net Investment in Capital Assets for School Lunch Fund as of June 30, 2016 not recognized in UCOA	-	-	(15,581)	-	15,581	(39,242)	-	(39,242)	(23,661)
Miscellaneous	-	-	-	(4,382)	4,382	-	-	-	4,382
Rounding	29	-	(2)	-	31	-	-	-	31
Totals Per MTP2	\$ 57,956,332	\$ -	\$ 57,587,537	\$ -	\$ 368,795	\$ 5,303,847	\$ -	\$ 5,303,847	\$ 5,672,642
<u>Reconciliation from MTP2 to UCOA</u>									
No reconciling items from MTP2 to UCOA	-	-	-	-	-	-	-	-	-
Totals per UCOA Validated Totals Report	\$ 57,956,332	\$ -	\$ 57,587,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.